

REFERENCE TITLE: **aircraft; license tax; technical correction**

State of Arizona  
House of Representatives  
Forty-eighth Legislature  
Second Regular Session  
2008

# **HCR 2024**

Introduced by  
Representative Pearce

## A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX,  
SECTION 15, CONSTITUTION OF ARIZONA; RELATING TO TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it resolved by the House of Representatives of the State of Arizona, the  
2 Senate concurring:

3       1. Article IX, section 15, Constitution of Arizona, is proposed to be  
4 amended as follows if approved by the voters and on proclamation of the  
5 Governor:

6           15. License tax on aircraft

7       Section 15. ~~Commencing January 1, 1965,~~ A license tax is  
8 imposed on aircraft registered for operation in Arizona, which  
9 license tax shall be in lieu of all ad valorem property taxes on  
10 any aircraft subject thereto, but nothing in this section shall  
11 be deemed to apply to:

12           1. Regularly scheduled aircraft operated by an air line  
13 company for the primary purpose of carrying persons or property  
14 for hire in interstate, intrastate, or international  
15 transportation.

16           2. Aircraft owned and held by an aircraft dealer solely  
17 for purposes of sale.

18           3. Aircraft owned by a nonresident who operates aircraft  
19 for a period not in excess of ninety days in any one calendar  
20 year, provided that such aircraft are not engaged in any  
21 intrastate commercial activity.

22           4. Aircraft owned and operated exclusively in the public  
23 service by the state or by any political subdivision thereof, or  
24 by the civil air patrol. The amount, manner, method and mode of  
25 assessing, equalizing and levying such license tax and the  
26 distribution of the proceeds therefrom shall be prescribed by  
27 law.

28           2. The Secretary of State shall submit this proposition to the voters  
29 at the next general election as provided by article XXI, Constitution of  
30 Arizona.